



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HIXTON MUNICIPAL WATER UTILITY

Principal Office: 145 EAST MAIN
P.O. BOX 127
HIXTON, WI 54635

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BRENDA LINDBERG of
(Person responsible for accounts)

_____, HIXTON MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/16/1998
(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HIXTON MUNICIPAL WATER UTILITY**Utility Address:** 145 EAST MAIN

P.O. BOX 127

HIXTON, WI 54635

When was utility organized? 3/1/1965**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS BRENDA LINDBERG**Title:** VILLAGE CLERK**Office Address:**

145 EAST MAIN

P.O. BOX 127

HIXTON, WI 54635

Telephone: (715) 963 - 3732**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.

435 JULIE STREET

P.O. BOX 546

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PAUL SKROCH**Title:** SUPERINTENDENT**Office Address:**

145 EAST MAIN

P.O. BOX 127

HIXTON, WI 54635

Telephone: (715) 963 - 3732**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	36,429	35,918	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,231	21,692	2
Depreciation Expense (403)	6,590	6,748	3
Amortization Expense (404)	0		4
Taxes (408)	7,773	6,208	5
Total Operating Expenses	30,594	34,648	
Net Operating Income	5,835	1,270	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	5,835	1,270	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,859	1,876	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	1,859	1,876	
Total Income	7,694	3,146	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,694	3,146	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,009	1,315	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,009	1,315	
Net Income	6,685	1,831	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	65,243	57,155	19
Balance Transferred from Income (433)	6,685	1,831	20
Miscellaneous Credits to Surplus (434)	0	6,257	21
Miscellaneous Debits to Surplus--Debit (435)	1,799		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	70,129	65,243	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM CHECKING AND INVESTMENTS	476	4
FROM SPECIAL ASSESSMENTS	1,383	5
Total (Acct. 419):	1,859	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
FORGIVING OF INTERFUND RECEIVABLES	1,799	10
Total (Acct. 435)--Debit:	1,799	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	36,429	0	0	0	36,429	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	36,429	0	0	0	36,429	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	388,468	387,959	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	92,522	85,840	2
Net Utility Plant	295,946	302,119	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	28,397	14,064	8
Temporary Cash Investments (132)	5,000	5,000	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	5,168	5,292	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,233	48,143	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	17,755	20,482	17
Total Current and Accrued Assets	70,553	92,981	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	366,499	395,100	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	17,396	17,396	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	70,129	65,243	23
Total Proprietary Capital	87,525	82,639	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)			25
Other long-Term Debt (224)	15,044	19,232	26
Total Long-Term Debt	15,044	19,232	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)			27
Accounts Payable (232)	121	440	28
Payables to Municipality (233)	9,714	36,912	29
Customer Deposits (235)			30
Taxes Accrued (236)	7,210	5,316	31
Interest Accrued (237)	50	148	32
Other Current and Accrued Liabilities (238)		1,531	33
Total Current and Accrued Liabilities	17,095	44,347	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	2,047	36
Total Deferred Credits	0	2,047	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	246,835	246,835	38
Total Liabilities and Other Credits	366,499	395,100	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	388,468	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	388,468	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	92,522	0	0	0	9
Total Accumulated Provision	92,522	0	0	0	
Net Utility Plant	295,946	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	85,841				85,841	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	6,590				6,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	391				391	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	6,981	0	0	0	6,981	13
Debits during year						14
Book cost of plant retired	300				300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	300	0	0	0	300	19
Balance End of Year	92,522	0	0	0	92,522	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.80%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	17,396	1
Changes during year (explain):		
NONE		2
Balance end of year	17,396	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
JACKSON COUNTY BANK	10/08/1996	11/04/2006	6.00%	15,044	1
Total for Account 224				15,044	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,316	1
Accruals:		
Charged water department expense	7,773	2
Charged electric department expense		3
Charged sewer department expense	81	4
Other (explain):		
NONE		5
Total Accruals and other credits	7,854	
Taxes paid during year:		
County, state and local taxes	5,316	6
Social Security taxes	516	7
PSC Remainder Assessment	47	8
Other (explain):		
SEWER'S SHARE OF PTE	81	9
Total payments and other debits	5,960	
Balance end of year	7,210	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
N/P JACKSON COUNTY BANK	148	1,009	1,107	50	3
Subtotal	148	1,009	1,107	50	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	148	1,009	1,107	50	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	246,835					246,835	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	246,835	0	0	0	0	246,835	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	164,000					164,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,168	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,168	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1997 HYDRANT FIRE PROTECTION	12,899	12
ITEMS PLACES ON TAX ROLL AND MISCELLANEOUS	630	13
ALLOCATED METER EXPENSES OWED BY SEWER	704	14
Total (Acct. 145):	14,233	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
1997 WAGES, PAYROLL TAXES AND BENEFITS	7,824	18
1997 INSURANCE ALLOCATION	780	19
MISC OTHER EXPENSES PD BY VILLAGE ON WATER'S BEHALF	1,110	20
Total (Acct. 233):	9,714	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	388,213	0	0	0	388,213	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	89,181	0	0	0	89,181	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	246,835	0	0	0	246,835	6
Other (specify):					0	7
Average Net Rate Base	52,197	0	0	0	52,197	
Net Operating Income	5,835	0	0	0	5,835	8
Net Operating Income as a percent of						
Average Net Rate Base	11.18%	N/A	N/A	N/A	11.18%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	17,396	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	67,686	3
Other (Specify):		4
Total Average Proprietary Capital	85,082	
Net Income		
Net Income	6,685	5
Percent Return on Proprietary Capital	7.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NOT APPLICABLE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

OTHER CURRENT AND ACCRUED ASSETS IS MADE UP OF SPECIAL ASSESSMENTS
RECEIVABLE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	35,415	1
Total Sales of Water	35,415	
Other Operating Revenues		
Forfeited Discounts (470)	149	2
Other Water Revenues (474)	865	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,014	
Total Operating Revenues	36,429	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,638	5
General Operating Expenses (680-690)	5,593	6
Total Operation and Maintenance Expenses	16,231	
Other Operating Expenses		
Depreciation Expense (403)	6,590	7
Amortization Expense (404)		8
Taxes (408)	7,773	9
Total Other Operating Expenses	14,363	
Total Operating Expenses	30,594	
NET OPERATING INCOME	5,835	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	11	1	308	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	1	308	
Metered Sales to General Customers (461)				
Residential	149	6,909	16,061	4
Commercial	35	3,569	5,607	5
Industrial				6
Total Metered Sales to General Customers (461)	184	10,478	21,668	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		12,899	8
Other Sales to Public Authorities (464)	5	363	540	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	201	10,842	35,415	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	12,899	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	12,899	
Forfeited Discounts (470):		
Customer late payment charges	149	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	149	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
RETURN ON METER INVESTMENT FROM NONREGULATED SEWER UTILITY	313	8
MISCELLANEOUS CHARGES FOR SUPPLIES, ETC	552	9
Total Other Water Revenues (474)	865	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,617	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,413	3
Chemicals (630)	1,930	4
Supplies and Expenses (640)	988	5
Repairs of Water Plant (650)	190	6
Transportation Expenses (660)	500	7
Total Plant Operation and Maintenance Expenses	10,638	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,128	8
Office Supplies and Expenses (681)	164	9
Outside Services Employed (682)	2,570	10
Insurance Expense (684)	780	11
Employees Pensions and Benefits (686)	563	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	388	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,593	
Total Operation and Maintenance Expenses	16,231	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		7,291	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER INVESTMENT 1-1-97	81	2
Net property tax equivalent		7,210	
Social Security		516	3
PSC Remainder Assessment		47	4
Other (specify): NONE			5
Total tax expense		7,773	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.261416				3
County tax rate	mills		10.897416				4
Local tax rate	mills		2.919562				5
School tax rate	mills		12.138763				6
Voc. school tax rate	mills		2.669240				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.886397				10
Less: state credit	mills		2.554340				11
Net tax rate	mills		26.332057				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.919562				14
Combined School Tax Rate	mills		14.808003				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.727565				17
Total Tax Rate	mills		28.886397				18
Ratio of Local and School Tax to Total	dec.		0.613699				19
Total tax net of state credit	mills		26.332057				20
Net Local and School Tax Rate	mills		16.159968				21
Utility Plant, Jan. 1	\$	387,959	387,959				22
Materials & Supplies	\$	0					23
Subtotal	\$	387,959	387,959				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	387,959	387,959				26
Assessment Ratio	dec.		0.766313				27
Assessed Value	\$	297,298	297,298				28
Net Local & School Rate	mills		16.159968				29
Tax Equiv. Computed for Current Year	\$	4,804	4,804				30
Tax Equivalent per 1994 PSC Report	\$	7,291					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	7,291					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	175		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	3,882		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	4,057	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	9,189		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	12,472		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	21,661	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,423		23
Total Water Treatment Plant	2,423	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	175		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			175	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			3,882	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	4,057	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			9,189	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			12,472	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	21,661	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,423	23
Total Water Treatment Plant	0	0	2,423	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			175	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	18,376		26
Transmission and Distribution Mains (343)	220,667		27
Fire Mains (344)			28
Services (345)	63,420		29
Meters (346)	13,083	199	30
Hydrants (348)	42,071		31
Other Transmission and Distribution Plant (349)	137		32
Total Transmission and Distribution Plant	357,929	199	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,216		35
Computer Equipment (372.1)		610	36
Transportation Equipment (373)			37
Other General Equipment (379)	673		38
Other Tangible Property (390)			39
Total General Plant	1,889	610	
Total utility plant in service directly assignable	387,959	809	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	387,959	809	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			18,376 26
Transmission and Distribution Mains (343)			220,667 27
Fire Mains (344)			0 28
Services (345)			63,420 29
Meters (346)	300		12,982 30
Hydrants (348)			42,071 31
Other Transmission and Distribution Plant (349)			137 32
Total Transmission and Distribution Plant	300	0	357,828
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,216 35
Computer Equipment (372.1)			610 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			673 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,499
Total utility plant in service directly assignable	300	0	388,468
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	300	0	388,468

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,057	1,057	1
February			954	954	2
March			965	965	3
April			1,086	1,086	4
May			1,168	1,168	5
June			1,186	1,186	6
July			1,222	1,222	7
August			1,083	1,083	8
September			962	962	9
October			1,034	1,034	10
November			1,037	1,037	11
December			1,023	1,023	12
Total for year	0	0	12,777	12,777	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				12,477	16
Less: Water sold				10,842	17
Losses and unaccounted for				1,635	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				68	21
Date of maximum: 8/10/1997					22
Cause of maximum:					23
POSSIBLE LEAK					
Minimum gallons pumped by all methods in any one day during reporting year				16	24
Date of minimum: 9/18/1997					25
Total KWH used for pumping for the year				20,247	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COUNTY SS VILLAGE LIMITS	1	192	15	225,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE NORTHWEST		5
Year Installed	1964		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	175		8
Pump Motor or Standby Engine Mfr	US MENTOR		9
Year Installed	1964		10
Type	OTHER		11
Horsepower	15		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1964		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	40		7
Total capacity in gallons	82,500		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	12,231				12,231
P	D	6.000	3,219				3,219
M	D	8.000	3,853				3,853
P	D	8.000	3,891				3,891
Total Within Municipality			23,194	0	0	0	23,194
Total Utility			23,194	0	0	0	23,194

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	177				177	7	1
M	1.000	11				11		2
M	2.000	1				1		3
Total Utility		189	0	0	0	189	7	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	197	3	6	(9)	185	25	1
1.000	12			(1)	11		2
2.000	1				1		3
Total:	210	3	6	(10)	197	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	149	26	0	3	0	7	185	1
1.000		9		1		1	11	2
2.000						1	1	3
Total:	149	35	0	4	0	9	197	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality					0	2
Total Fire Hydrants	0	0	0	0	0	
Flushing Hydrants						
	31				31	3
Total Flushing Hydrants	31	0	0	0	31	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

UNMETERED SALES IS COMPRISED OF STANDBY CHARGES TO CUSTOMERS. ONE GALLON WAS ENTERED DUE TO THE FACT THE COMPUTER WOULD NOT ALLOW A ZERO.

Water Operation & Maintenance Expenses (Page W-05)

DECREASE IN A/C 600 IS DUE TO A MORE PRECISE ALLOCATION OF ACTUAL TIME SPENT ON THE WATER UTILITY.

DECREASE IN SUPPLIES AND EXPENSE IS DUE TO CHEMICALS BEING SPLIT OUT IN 1997

Meters (Page W-17)

AJUSTMENT TO METERS DUE TO IMPROPER REPORTING IN PAST. NO DOLLAR ADJUSTMENT TO BE MADE.
